

# SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Papan Analyst: Kristina E. North Bill Number: AB 402

Related Bills: See Prior Analysis Telephone: 845-6978 Amended Date: March 26, 2001

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Lupus Foundation of American, California Chapters Fund

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended \_\_\_\_\_.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended \_\_\_\_\_.

FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO \_\_\_\_\_.

☒ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED FEBRUARY 20, 2001, STILL APPLIES.

☒ OTHER - See comments below.

## SUMMARY

This bill would allow individuals to make voluntary contributions to the Lupus Foundation of America, California Chapters Fund, on their personal income tax returns.

## SUMMARY OF AMENDMENT

The March 26, 2001, amendments would extend by one year the time the fund would remain on the return before the Franchise Tax Board would be required to estimate whether the Fund is meeting the minimum contribution amount.

The March 26, 2001, amendments also would remove the specified date by which this fund must be added to the tax return. Thus, the Fund would not be added until another voluntary contribution is removed. The amendments also clarify that this fund would remain on the return for five years unless it is removed for failure to meet the minimum contribution amount.

These amendments resolve the policy consideration raised in the department's analysis of AB 402 as introduced February 20, 2001. Except for the items discussed in this analysis, the remainder of the department's analysis of this bill as introduced still applies.

## POSITION

Pending.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input checked="" type="checkbox"/> PENDING

Legislative Director

Date

Brian Putler

03/28/2001

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